

***United States Court of Appeals  
for the Second Circuit***



**APPELLANT'S  
REPLY BRIEF**



*Signed*  
**74-1036**

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IN THE UNITED STATES COURT OF APPEALS  
FOR THE SECOND CIRCUIT

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CITY TRUST COMPANY, Executor  
of the Will of Frederick A.  
Lockwood, Deceased,

Plaintiff-Appellee

v.

UNITED STATES OF AMERICA,

Defendant-Appellant

---

ON APPEAL FROM THE JUDGMENT OF THE UNITED STATES  
DISTRICT COURT FOR THE DISTRICT OF CONNECTICUT

---

REPLY BRIEF FOR THE APPELLANT

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SCOTT P. CRAMPTON,  
Assistant Attorney General,

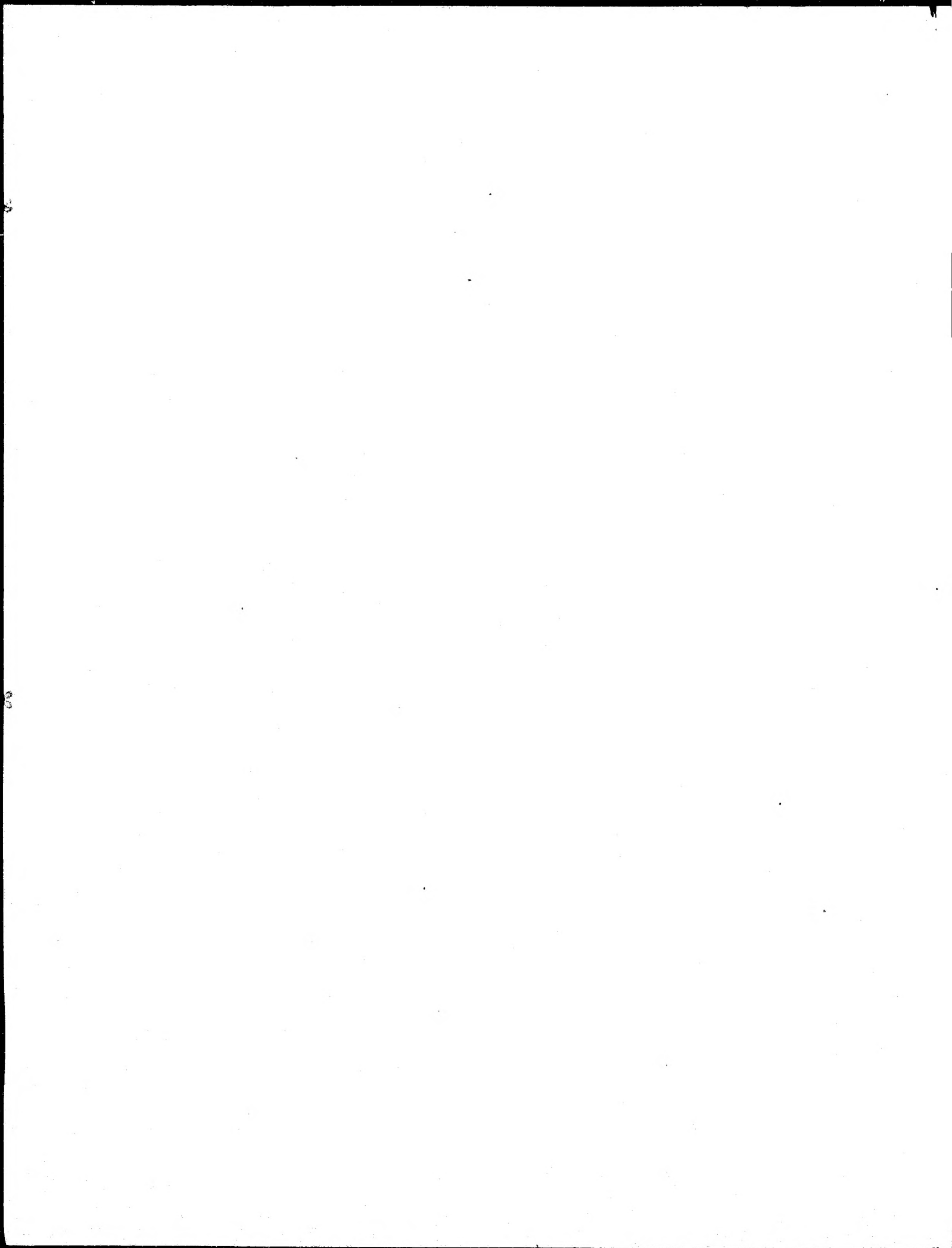
MEYER ROTHWACKS,  
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Tax Division,  
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Washington, D. C. 20530.

Of Counsel:

STEWART JONES,  
United States Attorney.

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This reply brief will address only two special matters. We otherwise rely upon our opening brief.

1. After the filing of our opening brief herein we learned of this Court's unreported order (entered November 13, 1970) affirming the judgment of the District Court (Mansfield, J.) in Sachter v. United States, 312 F. Supp. 670 (S.D. N.Y., 1970).

The terms of that order are contained in Appendix A, infra. We believe that case is pertinent, but, because of our prior oversight, we will not now engage in argument concerning its impact here.

2. It is our position that the judgment below should be reversed; but, in any event, it would appear appropriate for the case to be remanded for consideration whether taxpayer is entitled to an additional estate tax deduction for the legal expenses incurred by it in defending this appeal. See Regulations § 20.2053-3(c).

Respectfully submitted,

SCOTT P. CRAMPTON,  
Assistant Attorney General,

MEYER ROTHWACKS,  
GARY R. ALLEN,  
DONALD H. OLSON,  
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Tax Division,  
Department of Justice,  
Washington, D. C. 20530.

Of Counsel:

STEWART JONES,  
United States Attorney.

APRIL, 1974.

CERTIFICATE OF SERVICE

It is hereby certified that service of this brief has been made on opposing counsel by mailing four copies thereof on this 12<sup>th</sup> day of April, 1974, in an envelope, with postage prepaid, properly addressed to him as follows:

Louis Ciccarello, Esquire  
Lovejoy, Cuneo & Curtis  
168 East Avenue  
South Norwalk, Connecticut 06851

Meyer Rothwacks  
MEYER ROTHWACKS,  
Attorney.

APPENDIX A

United States Court of Appeals

FOR THE

SECOND CIRCUIT

At a Stated Term of the United States Court of Appeals, in  
and for the Second Circuit, held at the United States Courthouse  
in the City of New York, on the thirteenth day of  
November one thousand nine hundred and seventy.

Present:

HON. STERRY R. WATERMAN,

HON. LEONARD P. MOORE,

Circuit Judges

HON. RICHARD H. LEVET,

District Judge

~~XXXXXXXXXXXX~~

Joseph Sachter and Manufacturers Hanover  
Trust Company, as Executors under the  
last will and Testament of Bertha M.  
McClary, deceased,

Plaintiffs-Appellants,

v.

United States of America,

Defendant-Appellee.

Appeal from the United States District Court for the  
Southern District of New York.

This cause came on to be heard on the transcript of record  
from the United States District Court for the Southern  
District of New York, and was argued by counsel.

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ON CONSIDERATION WHEREOF, it is now hereby ordered, adjudged,  
and decreed that the judgment of said District  
Court be and it hereby is affirmed.

/s/ A. Daniel Fusaro  
Clerk

Seal A true copy,  
/s/ A. Daniel Fusaro  
Clerk



